GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services – State Tax Department – Sri V.Badrinath, the then Commercial Tax Officer, Khairatabad and presently AC(ST) Retd.) - Allegations of irregularities in assessing refund of taxes in respect of M/s.Ambience Constructions (I) Limited, Hyderabad – Disciplinary Proceedings initiated – Orders of Hon'ble High Court dated 18.08.2021 in W.P.No.20783 of 2020 – Implemented – Orders – Issued.

REVENUE (VIGILANCE.II) DEPARTMENT

G.O.Rt.No.393 Dated:26.05.2022

Read the following:

1. From the CC(ST), AP, Vijayawada, CCT's Ref No. V1/211/2017.
2. G.O.Rt.No.364, Revenue (Vig.II) Department, Govt. of Telangana, dated 8.06.2017
3. G.O.Ms No.257, Revenue (Vig.II) Dept., dt: 09.09.2020.
4. G.O.Rt No.734, Revenue (Vig.II) Dept., dt: 09.09.2020.
5. G.O.Rt No.735, Revenue (Vig.II) Dept., dt: 09.09.2020
6. Orders of Hon'ble High Court dt.18.08.2021 in W.P.No.20783 of 2020 filed by Sri V. Badri Nath, the then CTO, Khairatabad presently AC(ST) (Retd.).

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ORDER:

Whereas, in the Letter 1st read above, the Commissioner of Commercial Taxes, Andhra Pradesh has stated that Sri V.Badri Nath, the then CTO, Khairatabad and presently AC(ST) (Retd.)., while working as CTO, Khairatabad, committed grave irregularities in assessing refund of tax to a tune of Rs.44,20,705/- during the period 2008-09 in respect of M/s Ambience Construction (I) Limited Hyderabad in violation of existing provisions of the Act, as reported by the V&E Department. Based on the said report, Government of Telangana have initiated disciplinary proceedings against Sri V.Badri Nath, the then CTO, Khairatabad and issued Articles of Charge under Rule 20 of TCS (CC&A) Rules, 1991 vide, G.O. 2nd read above. However, the disciplinary case has been transferred to Andhra Pradesh for want of jurisdiction to take disciplinary action against delinquent officer, since the officer has been allotted to the Andhra Pradesh State post bifurcation of the State.

2. Government of Andhra Pradesh, after examination of the matter, have framed Articles of charges against Sri V.Badri Nath, the then CTO, Khairatabad and presently AC(ST) (Retd.), in this matter, vide G.O. 4th read above.

3. Sri V.Badri Nath, the then CTO, Khairatabad and presently AC(ST) (Retd.)., has filed W.P.No.20783 of 2020 against framing of charges on the ground of four year limitation prescribed under Rule 9(2)(b)(ii) of A.P. Revised Pension Rules, 1980 and for consequential release of the pensionary benefits. The Hon'ble High Court in its orders dated:18.08.2021 in W.P. No.20783 of 2020 has passed the following order (operational part):

> " ..... After considering the law, the submissions, the Rule position and the dates, this Court has to hold that the petitioner is entitled to the reliefs as prayed for.
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> Both G.O.Ms.No.734 and consequential G.O.Ms.No.735 dated 09.09.2020 are set aside. The disciplinary, departmental proceedings are quashed. It is also held that the petitioner is entitled to pension at the applicable rules and as per his eligibility. All the terminal benefits of the petitioner such as full pension, encashment of earned leave, the retirement gratuity, commuted value of pension etc., are directed to be paid to the petitioner within four (4) weeks from the date of receipt of this order. As far as the interest is

(P.T.O)

concerned, this Court also holds that the petitioner has been deprived of use of his money for no fault of his. For a retired Government servant, pension is a major source of income and sustenance. The benefits that he has to receive are the benefits of long years of service. Since the reading of the counter affidavit makes it clear that the petitioner is not at fault and the delay is only to the department, the petitioner is also entitled to be paid these amounts on the applicable interest at 8% per annum from the 30th day of the petitioner's retirement, till the date of actual payment. Interest is claimed at 12% but in a recent judgment of the Hon'ble Supreme Court in State of Andhra Pradesh and another v. Dinavahi Lakshmi Kameswari, it was held that interest cannot be used to penalise the State. Balancing the submissions, interest is awarded @ 8% per annum as the record is clear and the State is responsible for the delay.

With these observations, the writ petition is allowed. No order as to costs. As a sequel, the miscellaneous petitions if any shall stand dismissed".

4. Government, after careful examination of the matter and in compliance and due respect to the orders dated:18.08.2021 passed in W.P.No.20783 of 2020, hereby release all the retirement benefits such as full pension, encashment of earned leave, the retirement gratuity, commuted value of pension and other benefits payable to Sri V.Badri Nath, the then CTO, Khairatabad presently AC(ST) (Retd.)., together with interest @8% from the date they became due, till the date of payment.

5. The Chief Commissioner of State Tax, A.P., Vijayawada shall take necessary further action in the matter accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N.GULZAR
SECRETARY TO GOVERNMENT (CT)

To
Sri V. Badri Nath, the then CTO, Khairatabad presently AC(ST) (Retd.)., *(through the Chief Commissioner of State Tax, A.P., Vijayawada)*
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Principal Accountant General (A&E), Vijayawada.
The Director of Treasuries and Accounts, A.P. Vijayawada.
The G.P. for Services-I, High Court of A.P., Amaravati.
Sf/Sc

//FORWARDED:: BY ORDER//

SECTION OFFICER